

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE NO. 325 OF 1983

The Commissioner of Income-Tax  
Rajkot .. Applicant

Versus

Shri M.K. Shivrajsinhji of Gondal .. Respondent

Date of Decision : 29th November 1996

For Approval and Signature

THE HONOURABLE MR. JUSTICE R.K. ABICHANDANI

THE HONOURABLE MR. JUSTICE RAJESH BALIA

1. Whether Reporters of Local Papers may be allowed to see the judgement?
2. To be referred to the Reporter or not?
3. Whether Their Lordships wish to see the fair copy of Judgement?
4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 or any order made thereunder?
5. Whether it is to be circulated to the Civil Judge?

Mr. Bharat J. Shelat for Mr.Manish R. Bhatt for applicant  
Mr. D.A.Mehta with Mr. R.K.Patel & B.D.Karia for respondent

Coram : R.K. Abichandani and Rajesh Balia, JJ  
29th November 1996

Oral Judgement (Per Rajesh Balia, J)

1. The two questions referred at the instance of the Commissioner of Income Tax, Rajkot relate to allowing the deduction of travelling expenses which were spent by the assessee for his employee as well as on himself for business purposes and the question of law which requires consideration is what is meant by phrase 'any other person' in Section 37(3) of the Income Tax Act, 1961 as it stood at the relevant time.

2. It has been brought to our notice that looking to the smallness of amount involved in the assessment year 1977-78 and 1978-79 in respect of the same assessee this Court has declined to answer the same question in Income Tax Reference No. 332 of 1981 decided on 20.1.1994 to which one of us (R.K.Abichandani, J) was a party. The facts are no different in the present case. Following the precedence, we decline to answer the questions.

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